

# The Gazette of India

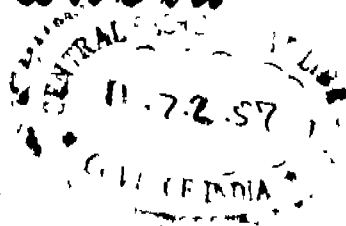


सत्यमेव जयते

EXTRAORDINARY

PART II—Section 4

PUBLISHED BY AUTHORITY



No. 1] NEW DELHI, SATURDAY JANUARY 26, 1957

## MINISTRY OF DEFENCE

## NOTIFICATION

**S.R.O. 1/E, dt. 24th Jan. 1957.**—In exercise of the powers conferred by section 60 of the Cantonments Act, 1924 (2 of 1924) and in supersession of previous notifications in so far as they relate to the levy of octroi with refund in the Allahabad Cantonment, the Cantonment Board, Allahabad, with the previous sanction of the Central Government, hereby imposes a tax, namely, an octroi without refund, on all goods mentioned in Schedule I annexed hereto and brought within the limits of the Cantonment of Allahabad, for consumption, use or sale therein, at the rate specified in that Schedule in respect of each class of goods plus a Surcharge at 10 per cent. of such rate, subject to the condition that goods mentioned in Schedule II annexed hereto shall be exempt from the said tax. The tax shall, unless otherwise directed in Schedule II, be paid by the person bringing the goods within the said limits.

## SCHEDULE OF NON-REFUNDABLE OCTROI

## SCHEDULE I

Serial No.	Description of articles	Rate per maund unless otherwise specified in any case	Remarks
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## CLASS I

*Articles of food and drink for men and animals*

		Rs.	A.	P.
1	All grains except those mentioned elsewhere . . . . .	0	0	6
	Pulses of all kinds . . . . .	0	1	0
	Wheat . . . . .	0	1	0
	Rice . . . . .	0	1	6
	Paddy . . . . .	0	1	0
	Chiara, Laie, Kheel, Sattoo and Parbal of all grains . . . . .	0	2	0
2	Flour, Sujji, Maida, Rawa, Basan and Naishasta . . . . .	0	1	6
3	Refined Sugar . . . . .	0	3	0
4	Icing Sugar . . . . .	0	12	0
4	(a) Candy and Batasha . . . . .	0	4	0
4	(b) Gur, Shakkar, Rab, Shira, Mollasses and other kinds of it . . . . .	0	1	0
5	Fresh fish, Eggs, Bacon, Ham, Meat not bottled or canned . . . . .	1	0	0

Serial No.	Description of articles	Rate per maund unless otherwise specified in any case	Remarks
		Rs. A. P.	
6	Tea of all kinds including tea dust, tea leaves and tea slack	0 3 0	
7	Ice	0 1 0	
8	Ghee, Butter, Khoa and Cream	0 8 0	
9	Hydrogenated oils (Vegetable ghee)	0 8 0	
10	Vegetable oils (mustard, Linseed, Rape and country castor) and similar other oils	0 6 0	
11	Betel leaves	2 8 0	
12	Confectionery, Sweetmeats, Biscuits, Coffee, Tinned Milk, Milk Powder (Canned bottled or otherwise), Jams, Pickles, Preserved Fruits and Vegetables, Honey, Macaroni, and such groceries (including floor rice) Oilmen's stores and preparation of food and drinks as are not otherwise scheduled, Coco and coffee	2 0 0	
12(a)	Articles of light refreshment like aerated waters (including cocacola and Vimto).	1 0 0	
13	Desi Achar and desi murabba	0 8 0	
14	Potatoes	0 1 0	
14(a)	Green Garlic and Onion, Singhara, Arvi, Suthani, Petha, Sakarkand, and other fresh vegetables not specified elsewhere, edible roots, Chana, Bhoota, Matar and Phalli of all kinds, except those specified elsewhere	0 2 0	
15	Lahsun (dry), Onion (Piaz) dry and green adrak and Green Mirch	0 3 0	
16	Bread (Double Roti)	0 8 0	
17	All kinds of dried fruits and all kinds of nuts and their kernel except those specified elsewhere	1 0 0	
18	Pista, Gari of Almond, Akhrot-ki-giri including Chaharmaghz	1 4 0	
19	Ground nuts (Moongphally)	0 1 0	
20	Fresh fruits other than those specified elsewhere including green coconut, oranges, lemons and bananas	0 2 0	
21	Anar, Nashpati, Apple, Pine-apple, Aroo, Mosambi, Alubikhara, Alachu, Lukat, Khubani, Strawberries, Falsa, khinni, Chiku, lichee, cherries, gooseberries, chakotra and Qalmi mangoes	0 8 0	
22	Grapes	1 8 0	
23	Paper, Barri, Starch and Phulwari	1 0 0	
24	Articles of grocery (Karyana) not specified elsewhere	0 8 0	
25	Seeds of vegetables, fruits, flowers and trees	2 0 0	
26	Cotton seed, oil seed and Fodder seeds and chooni of all kinds	0 0 9	
27	Oil cakes	0 0 6	
28	Bhusa, Chokar, Bhusi, Karbi green, dry straw, Bhusi of all grains etc.	0 0 6	
29	Mahua	0 1 0	
30	Country Vinegar	0 3 0	
31	Foreign Vinegar	2 0 0	
32	Lavang (clove), Badi Ilacchi, Kali mirch, Sonth, Pippal and jeera	1 12 0	
33	Khumbhi, Dinghi and Gucchics	5 0 0	
34	Arckcora, Gulab, Bedmuska and Gulkand	1 0 0	
35	Sugarcane juice	0 8 0	
36	Betal nuts (Chali)	0 12 0	
37	Manufactured supari (Lucknow, Mysore etc.)	1 8 0	
38	Catechu or Katha	1 4 0	

## CLASS II

*Tobacco, Alcholic Liquors and other Intoxicants*

1	Tobacco manufactured including tobacco leaves and ropes (Dunthal and Dust)	0 4 0	
2	Cigars, Cigarettes, Tobacco manufactured by foreign methods and pipe tobacco (manufactured)	5 0 0	
3	Biri	1 0 0	
4	Zarda, Snuff, and Scented tobacco	1 8 0	
5	All kinds of foreign Liquor (foreign)	7 0 0	
6	Leaves for making bidi	0 1 0	

Serial No.	Description of Article	Rate per maund unless otherwise specified in any case	Remarks
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Rs. A. P.

## CLASS III

*Animals for sale or consumption*

1	Horned cattle, Camels, Horses, Mules and Donkeys . . . . .	1 0	Per head
2	(a) Sheeps, Pigs and other quadrupeds not specified elsewhere . . . . .	0 5 0	Per head
	(b) Goats . . . . .	0 3 0	"
3	Turkey Geese and Duck . . . . .	0 2 0	"
4	Fouls and other similar games of birds not specified elsewhere . . . . .	0 1 0	"

## CLASS IV

*Commercial Heavy Chemicals, Chemicals Medicines, Drugs, Spices, Gums and Incenses*

1	Crude Saltpeter, Crude sulphur, Sulphur ore and other ores of chemicals, not specified elsewhere . . . . .	0 2 0	
2	All kinds of Chemicals Allopathic and Homeopathic, Ayurvedic and Unani medicines and drugs, including essence, tinctures and other medicines preparations not otherwise specified and Gases, weight of cylinder should be excluded while making assessment of gas, medicated wines . . . . .	3 0 0	
3	Heavy commercial chemicals like sulphur, refined soda, soda caustic, all kinds of soda, Potash, Naphthelene balls, acids, bleaching powder, carbonates, bicarbonates of ammonia, calcium, zinc, magnesium, chloride, and soda silicite ammonium, chloride, Germmexine etc. . . . .	0 3 0	
4	All kinds of disinfectants . . . . .	0 8 0	
5	Unani and Ayurvedic herbs . . . . .	0 10 0	
6	Harmal, Dhup, Agarbatti, Loban and similar herbs, Roots, leaves, flowers and seeds used as incense . . . . .	1 0 0	
7	All kinds of spices (not mentioned elsewhere) . . . . .	0 12 0	
8	Jaifal, Javitri, Choti Ilechi, Mercury, Hing and Shangraf . . . . .	2 8 0	
9	Musk, Ambar, Saffron . . . . .	7 0 0	
10	Imli, Amas, Amawat . . . . .	0 8 0	
11	All kinds of gums except those mentioned elsewhere . . . . .	0 8 0	
12	Peppermint, camphor . . . . .	4 0 0	
13	Plastic Powder . . . . .	3 0 0	

## CLASS V

*Textiles and manufactured articles of dress*

		Rs. A. P.
1	Kapas (Cotton) . . . . .	0 2 0
2	Raw wool and animal hair . . . . .	0 12 0
3	Cotton and woollen yarn or thread whether twisted or otherwise . . . . .	0 6 0
4	Knitting wool . . . . .	3 0 0
5	Silk yarn or thread and chamki mercerized cotton yard . . . . .	0 8 0
6	Linen, Silk and artificial silk, piece goods velvets and Woollen piece goods and similar piece goods . . . . .	2 0 0
7	Cotton and Cotton piece goods . . . . .	1 0 0
8	Newar . . . . .	2 6 0
9	Cotton ropes and strings . . . . .	6 0 0
10	Drappery and Millinery . . . . .	2 0 0
11	Hosiery . . . . .	3 0 0
12	Furs . . . . .	4 0 0

Serial No.	Description of Article	Rate per maund unless otherwise specified in any case	Remarks
		Rs. A. P.	
13	Carpets, Durries, Chholdaries, old clothes for sale . . .	1 0 0	
14	Blankets and shawls . . .	2 0 0	
15	Ready made cloth (except those mentioned elsewhere) . . .	3 0 0	
16	Moonj, Bagai, Kasa, Hemp, Rope, Ban, Bandh of all kinds, San, Cotton waste, Jute coir . . .	0 3 0	
17	Gunny bags, Tat, Hessian, cloth and articles made thereof except those mentioned elsewhere and all articles of jute and coir . . .	0 6 0	
18	Canvas, Tarpaulins, bookbinding cloth, Tracing cloth, oil cloth, water proof, rexine and wax cloth and similar other cloth . . .	1 4 0	
19	Linolium . . .	1 0 0	
20	Plastic Cloth . . .	2 0 0	
21	All articles made of canvas and similar other articles, not specified elsewhere . . .	2 0 0	
22	Condemned and old clothes made of linen, cotton and woollen blankets, tarpaulins, ground sheets, durries, tents, Chholdaries, canvas bags, boots, Saddlery and similar condemned military equipment not in good condition and leather scraps . . .	0 10 0	
23	Gold and silver lace, wire and thread gota, Kinari, Lamia, Salma, Sitara (imitation or real) Kalabuta, Kaitun and similar articles not mentioned elsewhere . . .	5 0 0	
24	Cotton and silken fita and similar other articles . . .	3 0 0	

## CLASS VI

*Articles of General Merchandise, Toilets, Perfumery, Lighting and Washing.*

## (1) Articles of toilets and perfumery such as—

1	Talcums, Snows, Powders, Lip-sticks, Perfumes etc. except those mentioned elsewhere . . .	2 8 0
2	Toilet Soaps . . .	1 4 0
3	All articles of general merchandise . . .	2 0 0
4	Scented oils . . .	1 4 0
5	Scents and itrars . . .	5 0 0
6	Matches . . .	0 6 0
7	Coconut oil (pure) . . .	0 8 0
8	Sandal wood, Sandal Burada (dust) and chips . . .	3 0 0
9	Sandal wood oil . . .	4 0 0

## (2) Articles of lighting—

10	Articles of lighting and heating (except electric goods) stoves, candles and wax etc. . .	1 0 0
11	Batteries cells . . .	0 12 0

## (3) Articles of Washing—

12	Fat and Charbi . . .	0 12 0
13	Tallow . . .	1 8 0
14	Soap stone, Sazzi, Soap nuts, Rita . . .	0 2 0
15	Other washing soaps . . .	0 7 0
16	Alum, Saltpeter refined, pouash, epsom salts, Sodium Bicarbonate and other saline substances used in washing clothes, floors and utensils . . .	0 8 0
17	Carbide of Calcium . . .	0 10 0

Serial No.	Description of Article	Rate per maund unless otherwise specified in any case	Remarks
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Rs. A. P.

CLASS VII

*Scientific apparatus Jewellery and Instruments of Music and Amusement*

1	All kinds of apparatus, instrument and equipments used in photography except in Cinematographic films . . . . .	2	0	0
2	Cinematographic films . . . . .	5	0	0
3	All kinds of scientific, mathematical, optical, surgical and dentistry instruments and equipment including telephonic, Telegraphic and televisional apparatus and goods . . . . .	2	0	0
4	Mica . . . . .	2	0	0
5	Clocks, Watches, Watch glasses, watch chains and spare parts thereof including clocks and spare parts . . . . .	7	0	0
6	All musical instruments and their parts . . . . .	3	0	0
7	Radio and its spare parts . . . . .	2	0	0

CLASS VIII

1	All kinds of electric goods not specified elsewhere such as refrigerator, electric fan, heater and iron including their spare parts, wire, plug, bulb, switch, meter, holder, shade, cables, both insulated or otherwise earthen and porcelain insulators, alternators, rotary electric tools, converters, control gears, Time switches, transformers, Generators and their spare parts, electric casing and capping including blocks, gullies, heating and colling apparatus . . . . .	1	0	0
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CLASS IX

*Sports, Games and Toys*

1	All articles used for sports and games both outdoor and indoor . . . . .	2	0	0
2	Toys of all kinds and made of all materials including of plastic, Celluloid, etc. . . . .	2	0	0

CLASS X

*Stationery and Paper*

1	All kinds of Stationery such as ink, pen, fountain pen, nibs, bottle gum, pin, tag, laces, carbon, paper stencil paper, paper punched, clips, ferro paper, file boards, flying cover, lead for pencil, note-book, pencil, blotting paper, Takti, copy book, diary, Tissue paper, Kite paper, Register, babies, forms except those exempted . . . . .	1	4	0
2	Type-writer, duplicating machine, its accessories and spare parts thereof . . . . .	1	8	0
3	All papers except those mentioned elsewhere . . . . .	2	1	0
4	Chint paper, Wall paper and Ornamental paper . . . . .	2	6	0
5	Waste Paper . . . . .	0	4	0
6	Straw Boards, Paste Mill Boards, Hard Boards . . . . .	0	6	0
7	Printing ink . . . . .	0	4	0
8	Slate . . . . .	0	10	0
9	Roller composition . . . . .	2	0	0

Serial No.	Description of Article	Rate per maund unless otherwise specified in any case	Remarks
Rs. A. P.			
CLASS XI			
<i>Leather, Rubber, Canvas and Articles made thereof</i>			
1	Raw hide, skin, flappings, natural bones and natural guts . . . . .	0 4 0	
2	Dressed hides and manufactured leather . . . . .	1 4 0	
3	Saddlery boots, shoes, leather clothes and other articles made of leather . . . . .	2 0 0	
4	Fur, cork and skins of animals fit for use as mits, rugs, wearing apparel and other similar articles . . . . .	2 0 0	
5	All kinds of articles made of rubber including tyres and tubes used in all vehicles . . . . .	1 0 0	
6	Raw rubber . . . . .	0 5 0	
7	Old and unserviceable rubber goods and scraps . . . . .	0 6 0	
8	Rubber solution . . . . .	1 0 0	
9	Animal bones . . . . .	0 0 6	
10	All other goods made of rubber . . . . .	2 0 0	
11	Canvas and rubber (boots and shoes) . . . . .	2 0 0	
CLASS XII			
<i>Metals and articles of metals except under class XIII</i>			
1	Iron, heavy iron and galvanised iron sheets, bars, cast iron or W.I. or steel pipes, girders, rails, round iron, angles, beams and tees and cuttings, steel and steel products and iron products . . . . .	0 3 0	
2	Iron scrap, iron slag, iron dust and metallic ores not otherwise specified . . . . .	0 2 0	
3	Sheets, ingots, bars of all other material like brass, copper, bronze, tin and German Silver etc. and unserviceable utensils tins and containers and metal scraps not specified elsewhere . . . . .	0 10 0	
4	Wire and wire ropes . . . . .	0 12 0	
5	Articles made of iron or galvanised iron, sheets and galvanised iron pipes, hose pipes, pots and pans, bath tubs, buckets, trunks, suitcases, Almirahs, iron safes and tanks etc. . . . .	0 12 0	
6	Articles and utensils made of brass, copper, bell metal etc., but not specified elsewhere and Muradabad and German Silver . . . . .	1 0 0	
7	Aluminium wares . . . . .	1 8 0	
8	Articles and wares made of E.P.S. and E.P.N.S. and similar other fancy articles such as ear-rings, lockets, toiletts and powder cases etc. of brass and other metal . . . . .	3 0 0	
9	Zinc and lead including old types . . . . .	0 8 0	
CLASS XIII			
<i>Machinery</i>			
1	All kinds of machinery other than exempted machinery, machinery parts . . . . .	0 3 0	
2	Sewing machine and its parts . . . . .	2 4 0	
3	Vehicles—		
	(a) Motor cars, lorries and trucks imported in units or in un-assembled condition to form complete unit . . . . .	25 0 0	each.
	(b) Motor cycle . . . . .	10 0 0	each.
	(c) Cycles, Tricycles, Prambulator, Cycle Rickshaws and its accessories . . . . .	1 8 0	per md.

Serial No.	Description of articles	Rate per maund unless otherwise specified in any case	Remarks
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Rs. A. P.

(d) Tonga, Gari, (Bullock Cart) Thela . . . . .	5 0 0 each.
(e) Hand Carts . . . . .	2 0 0 each
(f) Spare parts of thelas and bullock carts like wheels and other accessories. . . . .	0 4 0 per md.
(g) Spare parts of all other vehicles not specified elsewhere. . . . .	1 8 0 per md.
4. Hardware such as hammers, nail files, screws, saws, iron nuts, pipes, sand paper, rivets, washers, pliers, wrench, nails and similar other articles classed as hardware . . . . .	0 12 0 per md.

## CLASS XIV

*Minerals and Lubricating Oils*

1. Lubricating oil . . . . .	0 5 0
2. Grease . . . . .	0 1 0
3. All other mineral oils exempted . . . . .	0 1 0

## CLASS XV

*Articles used for construction of building, Building fittings and furniture*

1. (a) Masonry work and equipment—Sundried bricks. . . . .	0 10 0 per lorry
2. Burnt bricks . . . . .	1 4 0 Do.
3. Fire clay bricks . . . . .	0 8 0 per md.
4. Glazed earthen wares, hume pipes and stone ware pipes and Allahabad and Ferozshah tiles . . . . .	0 2 0
5. Crucibles, emery powder, emery wheels . . . . .	2 0 0
6. All kinds of asbestos sheet and packing . . . . .	0 4 0
7. Fresh salt water shells, china clay, modelling clay and pumic stone . . . . .	0 8 0
8. Fire clay, geri, lime, pando earth, Murtani mitti or gachni mitti, Hitmiyi, Chalk ground stone for cement, plaster of paris and articles made thereof, cement tiles, white lime, italit and articles made of stones not otherwise scheduled . . . . .	0 1 0
9. Cement . . . . .	0 2 0
10. Sand . . . . .	0 0 1
11. Cinder (Kani Keri) . . . . .	0 0 3
12. Rakh bajri . . . . .	0 0 3
13. Stone ballast . . . . .	0 0 3
14. Grit . . . . .	0 0 6
15. Rough stones including rough mill stones, Kharia metti, earthen pinjras, burnt earth (Lal keri) and Surkhi (brick dust) including ores and minerals and stone and Kankar lime not otherwise specified . . . . .	0 0 6
16. Chulms, Kanals and all kinds of unglazed country earthen-ware . . . . .	0 0 3
17. Glazed tiles for walls and floors, Marble and articles made thereof, marble and similar other stone . . . . .	1 0 0 per md.
18. (1) Marble dust . . . . .	0 6 0
(2) Marble chips . . . . .	0 4 0
19. Sanitary fittings, whether made of stoneware porcelain, metal brick etc. . . . .	1 0 0
20. Brick ballast . . . . .	0 0 3
21. Kankar . . . . .	0 0 3
22. Khapra . . . . .	0 4 0 per thousand

Serial No.	Description of articles	Rate per maund unless otherwise specified in any case	Remarks
		Rs. A. P.	
(b)	Wooden material and equipment—	Per thousand.	
23.	Wooden sleepers, logs, wooden planks, timber including lathies Tillies sikies and condemned railway sleepers, Gola, Tarak .	0 2 0	
24.	Bamboos and Bellies upto 9" in diameter etc. .	0 1 0	
25.	Plywood sheets, chicks for doors and windows and other manufactured articles of wood not otherwise specified . . .	0 8 0	
26.	All kinds of matting including Calcutta mats . . .	0 6 0	
27.	Santia, Jhau Thatching Grass, Pools, Nerket, Palm leaves etc. .	0 1 0	
28.	Workour inflammable articles only fit for burning or scrapping .	0 1 0	
29.	Ordinary furniture like, charpai, Takt, Desk, Bench, black-board, Stool, wooden articles of kitchen equipment . . .	0 4 0	
30.	All kinds of furniture made of (wholly or partly of such material like ropes, Munj etc. . .	0 8 0	
31.	Cane for seating chair, khus, belting and baskets. . . . .	1 0 0	
32.	Superior furniture like table, chair, side racks, table rack, shoe rack, book shell, Sofa sets, tea poy, almaries, Mat-rack, Palang, wooden tray, wooden box, drawers, cradle, gauze, Almirah, dressing table, curtain hanger, Coat hanger, Picture frames, and frame wood etc. and other articles made of cane or similar other material . . . . .	1 0 0	
33.	Narkual, Kazur and palm leaves matting and pankhas . . . . .	0 8 0	
34.	Ready made doors, windows, pawas and patties of charpai . . .	0 3 0	
35.	Sinkh, Sinkh zaroos, sinkh narial, Jata narial, palm zaroos, and Calcutta zaroos etc. . . . .	0 3 0	
36.	Varnishes, paints, turpentine, (including mineral turpentine) glue or suresh, polish, dry colours, other material used in distempering and polishing except those scheduled elsewhere including boiled linseed oil . . . . .	1 0 0	
36(a)	Disposal paints . . . . .	0 8 0	
37.	Rosin . . . . .	0 6 0	
38.	Lac and Kerri . . . . .	1 0 0	
CLASS XVI			
Fuel			
1.	Fuel wood, cowdung (upla), soft coke and its dust, and brush-wood, saw dust. . . . .	0 0 9	
2.	Charcoal . . . . .	0 1 0	
CLASS XVII			
Miscellaneous			
1.	Anyleinc dyes and dry colours, including indigo, Tutla . . . .	2 8 0	
2(a)	Majith, Kasics . . . . .	0 10 0	
(b)	Majoo . . . . .	1 0 0	
3.	Empty tins, drums and barrels, whether old or new, packing cases, empty cylinnders . . . . .	0 2 0	
4.	Cutlery except otherwise specified . . . . .	3 0 0	
5.	Crockery . . . . .	1 8 0	
6.	Glass ware, Glass panes and sheets, empty bottles and jars .	0 12 0	
7.	Indian glass bangles . . . . .	1 4 0	
8.	Enamel ware . . . . .	1 8 0	
9.	Rags, rope cuttings and Gudar of all kinds . . . . .	0 1 0	
10.	Coal tar . . . . .	0 3 0	
11.	Fire works . . . . .	2 0 0	
12.	All other articles not otherwise exempted and not chargeable under any head . . . . .	0 8 0	
13.	Bark of Babul and other tanning sannies . . . . .	0 1 6	
14.	Khol narial . . . . .	0 3 0	
15.	Lithographic and sangmoosha . . . . .	0 12 0	
16.	Ivory and other articles made out of it . . . . .	7 0 0	
17.	Broken glass . . . . .	0 2 0	
18.	Gold and silver ware and toys . . . . .	5 0 0	



NOTE 1.—A surcharge of 10 per cent. shall be levied on all goods on the rates entered in this Schedule.

NOTE 2.—The tax, where it is levied with reference to weight, shall be calculated on the gross weight of consignments, including bags, bottles, packing cases, drums, containers and other articles used in packing.

The tax will be levied in the Cantonment by the Allahabad Municipal Board in pursuance of agreement entered into by the cantonment Board, Allahabad, with that local authority under clause (b) of sub-section (1) of section 45 of the Cantonments Act, 1924, and the provisions of the United Provinces Municipalities Act, 1916 (U.P. Act II of 1916) and the rule made thereunder relating to the levy of such tax by the Allahabad Municipal Board will apply in regard to the collection of the tax within the Cantonment.

## SCHEDULE II

### *List of exemptions from octroi*

1. Bona-fide personal luggage and household effects imported by a person on the occasion of his coming to take up his residence in the Cantonment or by a traveller, and the camp equipage of a Government officer on tour.

*Errandman.*—Articles of food and drink and merchandise imported for consumption with octroi limits by the above persons unless exempted elsewhere, shall not be exempted.

2. The luggage of Circus and Theatrical Companies or travelling exhibitions, and articles for industrial and educational exhibition.

3. All articles which are the bona-fide property of Government, a Cantonment Board, a District Board, a Municipal Board or an Improvement Trust at the time of import or have been hired by them, if accompanied by a certificate from an officer authorised in this behalf by the head of the importing department or body to the effect that they are the bona-fide property of the Government or the body concerned, or have been hired by them, and are not imported for the purpose of being sold.

Provided that in the event of such articles being sold subsequently the octroi due shall be recoverable thereon from the purchaser in accordance with the relevant provision for the assessment and collection of octroi.

It shall be the duty of the department concerned to see that the goods are not allowed to be removed unless the octroi thereon is paid.

4. When goods are imported by a private person for supply to Government in fulfilment of a contract, or otherwise intended for the use of the Government, a written declaration to that effect shall be given to the official collecting the octroi who shall immediately forward it to the Octroi Superintendent. The Octroi on the goods shall then be paid, but if subsequently it becomes actually the property of the Government, it shall then be refunded on a certificate of the officer authorised to receive goods on behalf of Government, provided the application for refund, accompanied with that certificate and the original octroi receipt, is made within 3 months of the date of supply and within 15 days of the receipt of certificate. In case any manufactured article is supplied to Government and refund is applied for the octroi on the raw materials the certificate must state the weight of the raw materials clearly. Provided also that no refund shall be payable on supplies made to Government after one year from the date of payment of the octroi.

5. (a) All description of cloth or fabrics woven on handlooms in India from hand spun cotton, silk or woollen yarn and certified by the All India Spinners' Association, Ahmedabad or the Gandhi Ashram or the U.P. Branch of All India Spinners' Association, Meerut, and all hand spun cotton, silk or wollen yarn similarly certified and flags, hosiery, shirts and other articles made of such cloth or fabrics or yarn and also products of various cottage industries run by the above institutions.

(b) Charkhas, Dhunkis and other accessories of spinning and weaving used in the Khadi Industry, consigned to or sent in the name of the U.P. Gandhi Ashram.

(c) Cotton imported by Shri Gandhi Ashram U.P.

6. Necessaries (not being articles of food and drink) equipments and clothes procured by officers in command of troops for the use of their men and followers.

7. Grain and green fodder imported by troops for consumption by horses, mules and other animals maintained as part of their military equipage, provided that it is certified by the Commanding Officer to be imported for bona-fide public purpose.

8. Samples imported by bona-fide commercial travellers not meant for sale.
9. Used household articles for the bona-fide domestic use of the importer.
10. Soiled or washed clothes i.e., laundry articles brought by dhobies.
11. Used radio, electric fans and musical instruments brought for repairs.
12. Empty milk cans, mineral water bottles, kerosine oil tins and drums, gas cylinders, wine bottles and drums, if imported for being refilled with the commodities for which they are in ordinary use.
13. News papers packed and advertising materials.
14. Jewellery and precious stones.
15. Gold and silver when imported in the form of bullion and ornaments.
16. Coin and currency notes
17. Office records, old and current account books. Examination copies. News print reels imported for newspapers.
18. Idols for worship.
19. Ghee in quantity not exceeding 2½ seers when imported for personal use.
20. Head loads of brushwood, uplas and fodder.
21. Fodder imported by cartmen for feeding the cattle of their own carts.
- (a) Cattle brought into the Cantonment for purpose of sterility treatment or for artificial insemination provided that the person of the time of taking the cattle into the Cantonment is having a certificate from the Secretary or the President of the Gram Sabha within whose jurisdiction he resides that the cattle which he is taking within the Cantonment is for the purpose of sterility treatment or artificial insemination and will be taken outside the Cantonment after treatment.
22. Motor cars, cycles and other vehicles except new ones not obtained at a military auction.
23. Seeds issued by or returned to Government seed stores, provided that all consignments are covered by a bona-fide transaction with the Government seed depots.
24. All imports meant for St. John Ambulance and Red Cross stores or any other charitable institution recognised by the Board for this purpose subject to the condition that such goods are accompanied with a certificate by an officer of the organisation to the effect that the stores are for bona-fide use of the institution.
25. Palm Gur and Neera.
26. All supplies and equipments etc., imported under the agreement between the International Children Emergency Fund and the Government of India, provided that a certificate to this effect is given at the import barrier.
27. Articles of dowry imported by marriage parties and articles imported in connection with mourning ceremonies.
28. Sweets and other edible and bhaji to the limit of 2 seers per person.
29. Special ad hoc exemptions granted by the Board to charitable, art and cultural, scientific, academic and allied institutions, societies or individuals not mentioned elsewhere.
30. Goods imported through Post Office.
31. Arms and ammunition.
32. Opium, Bhang, Ganja, Charas and other intoxicating drugs.
33. Milk except condensed milk, dahi, and chhach.
34. (i) Manure.
- (ii) Chemical Fertilizers such as sulphate of Ammonia, Nitrate of soda, Calcium cyanide, Potash salts, bones prepared for use as fertilizers and superphosphates.
- (iii) Castor cake, groundnut cake, Mahua cake and neem cake.
35. Mineral oils classified as motor spirits, Kerosine and diesel oils.
36. Goods on which octroi payable is less than one pice.

37. Coal excepting coke and cinder.
38. Raw materials imported by Government technical and industrial schools.
39. Exciseable liquor manufactured in India.
40. Articles imported for manufacturing purpose into a jail situated within the Allahabad Cantonment provided that the goods into which they are manufactured are used in the jail or supplied to other Departments of Government.

*Explanation.*—The manufactures sold by a jail to public are, however, liable to octroi. At the close of the month, the Board shall demand from the Superintendent of Jail a statement showing the amount of dutiable raw materials used in articles sold to the public during the month and the Superintendent shall pay the octroi leviable thereon.

41. Machinery, namely, prime-movers and component parts thereof, including boilers and component parts thereof, also including locomotive and portable engines, steam rollers, fire engines, motor tractors, agricultural implements, and other machines in which the prime-mover is not separable from the operative parts. Machinery (and component parts thereof), meaning machines or sets of machines to be worked by electricity, steam, water, fire or other power not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts; and including belting of all materials for driving machinery: provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of machinery and are, owing to their shape or other special quality, not adopted for any other purpose.

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C. S. RAMACHANDRAN, Jt. Secy.

